

**Meeting Minutes  
of the  
Montana Board of Public Accountants  
Virtual  
10:02 a.m. – 1:17 p.m.  
August 27<sup>th</sup>, 2021**

**1. Call to Order - Establish Quorum - Introduction of Board & Staff Members Present (00:00:04)**

**Board Members Present:**

Mr. Dan Vuckovich – Board Chair  
Ms. Cindy Willis – Board Secretary  
Ms. Ranetta Jones  
Ms. Kathleen VanDyke  
Mr. Mike Johns

**Staff Present:**

Mr. Kevin Bragg – Executive Officer  
Ms. Jennifer Stallkamp – Counsel  
Mr. Jay Unsworth - Administrative Specialist

**2. Introduction and Welcome of New Board Members (00:00:12)**

**3. Approval and Tentative Modification of Agenda Order (00:01:58)**

**MOTION:** Ms. Ranetta Jones moved to approve the agenda as presented. Ms. Kathleen VanDyke seconded. The motion carried.

**4. Review Minutes (00:02:51)**

- a. June 29, 2021 FB Meeting

**5. Public Opportunity to Comment (00:03:47)**

(Presiding Officer Statement) “Under this item, the Board will offer an opportunity to members of the public in attendance to comment on any public matter under the jurisdiction of the Board that is not on the agenda of this meeting. While the Board cannot take action on any issues presented, the board will listen to comments and may ask staff to place the issue on a subsequent agenda. The presiding officer may limit the comment period in order to proceed with the board meeting.”

**6. Board Action**

- a. Non-routine Applications (00:23:14)
  - i. Allen, Sarah (00:24:22)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Mr. Mike Johns seconded. The motion carried.

- ii. Babbar, Rohit (00:25:52)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

iii. Bhambure, Sarika (00:26:24)

**MOTION:** Ms. Cindy Willis moved to table the application pending information on whether or not the ethics exam included in the application is an AICPA exam. Mr. Mike Johns seconded. The motion carried.

iv. Buchan Hand, Katie (00:38:08)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

v. Dinavahi, Shilpa Satish Kumar (00:38:50)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

vi. Apte, Tapan Vasudeo (00:39:34)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

vii. Gandhi, Heena (00:40:40)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Ms. Cindy Willis seconded. The motion carried.

viii. Gaur, Sanjay (00:41:32)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Mr. Mike Johns seconded. The motion carried.

ix. Gu gnani, Tamanna (00:42:28)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Ms. Cindy Willis seconded. The motion carried.

x. Gupta, Khushbu (00:43:08)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Mr. Mike Johns seconded. The motion carried.

xi. Han, Anna (00:43:51)

**MOTION:** Ms. Cindy Willis moved to approve the application. Mr. Mike Johns seconded. The motion carried.

xii. Huyard, Rebecca (00:47:51)

**MOTION:** Ms. Cindy Willis moved to approve the application. Mr. Mike Johns seconded. The motion carried.

xiii. Johnson, Keaton (00:49:17)

**MOTION:** Ms. Cindy Willis moved to approve the application. Mr. Mike Johns seconded. The motion carried.

xiv. Jose, Roger (00:50:02)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Mr. Mike Johns seconded. The motion carried.

xv. Kohli, Naman Jeet Singh (00:50:53)

**MOTION:** Mr. Mike Johns moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

xvi. Modi, Shreyance (01:01:02)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Mr. Mike Johns seconded. The motion carried.

xvii. Mohammad, Jafar (01:01:46)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

xviii. Monk, Susanne (01:02:04)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Mr. Mike Johns seconded. The motion carried.

xix. Rani, Komal (01:03:46)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Mr. Mike Johns seconded. The motion carried.

xx. Reeves, Alice (01:02:56)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

xxi. Shah, Vivek (01:04:32)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

xxii. Sharma, Riddhi (01:07:04)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Ms. Cindy Willis seconded. The motion carried.

xxiii. Singla, Mohit (01:07:58)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

xxiv. Smith, Elizabeth (01:09:46)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

xxv. Stabio, David (01:10:46)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

xxvi. Stoltz, Mariah (01:11:01)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Mr. Mike Johns seconded. The motion carried.

xxvii. Subburathinam, Sushmitha (01:11:45)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

xxviii. Tanna, Riya (01:12:21)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

xxix. Tuteja, Sonia (01:13:02)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Mr. Mike Johns seconded. The motion carried.

xxx. VanderZanden, Andrew (01:13:45)

**MOTION:** Mr. Mike Johns moved to approve the application. Ms. Cindy Willis seconded. The motion carried.

xxxi. Vengulam Valappil, Nitheesh (01:15:06)

**MOTION:** Ms. Cindy Willis moved to approve the application. Ms. Kathleen VanDyke seconded. The motion carried.

xxxii. Yalapalli, Shanmugam (01:15:48)

**MOTION:** Ms. Kathleen VanDyke moved to approve the application. Mr. Mike Johns seconded. The motion carried.

b. Rulemaking (01:25:53)

i. Consideration of Rule Amendment & Repeals

1. ARM 24.201.101 – Board Organization

2. ARM 24.201.301 – Definitions
3. ARM 24.201.401 – Board Meetings
4. ARM 24.201.405 – Committees
5. ARM 24.201.505 – Firms - Registration
6. ARM 24.201.524 – Cheating
7. ARM 24.201.532 – Nonroutine Applications
8. ARM 24.201.537 – Retired Status
9. ARM 24.201.1101 – Introduction
10. ARM 24.201.2101 – Renewals

**MOTION:** (02:25:27) Mr. Mike Johns moved to approve the amendments & repeals, as noticed in the board book, to ARM 24.201.101, ARM 24.201.301, ARM 24.201.401, ARM 24.201.405, ARM 24.201.505, ARM 24.201.524, ARM 24.201.532, ARM 24.201.1101, and ARM 24.201.2101. Ms. Ranetta Jones seconded. The motion carried.

**MOTION:** (02:38:21) Mr. Mike Johns moved to table ARM 24.201.537, Retired Status, pending feedback on the rule from interested parties. Ms. Ranetta Jones seconded. The motion carried.

**MOTION:** (02:53:24) Ms. Kathleen VanDyke moved that the proposed amendments and repeals do not have a significant and direct impact on Montana small businesses. Mr. Mike Johns seconded. The motion carried.

c. Panel Assignments (02:53:06)

Board Chair Mr. Dan Vuckovich assigned Mr. Mike Johns to the Adjudication panel, Mr. John Jacobsen to Screening panel, and himself to Adjudication panel.

**7. MSCPA Update (02:54:02)**

- a. Allen Lloyd

**8. Board or National Committee Reports (02:56:18)**

- a. NASBA
- b. NASBA 114<sup>th</sup> Annual Conference October 31<sup>st</sup> - November 3<sup>rd</sup> – San Diego, CA

**9. Executive Officer Report (03:00:31)**

- a. FY21 Financial Reports
- b. Operational Updates
  - i. Administrator's Update (00:05:04)

**10. Future Meetings (03:02:52)**

- a. No Action Required
  - September 29, 2021
  - November 8, 2021
  - December 14, 2021
- b. Setting of Tentative 2022 Meeting Dates

**11. Adjourn (03:04:41)**